

**Amendments to the Specification:**

Please replace paragraph [0015] with the following amended paragraph:

[0015] Referring to Fig. 2b, the sacrificial layer is patterned using a photoresist process, and some area on which an MIM capacitor is formed is removed by dry-etch or wet-etch. Then, a dielectric layer 14 and an upper metal layer 15 ~~and a dielectric layer 14~~ are deposited in sequence. The dielectric layer is formed by chemical vapor deposition or atomic layer deposition using a material such as SiN, SiO<sub>2</sub>, Al<sub>2</sub>O<sub>3</sub>, TaON, TiO<sub>2</sub>, Ta<sub>2</sub>O<sub>5</sub>, ZrO<sub>2</sub>, (Ba,Sr)TiO<sub>3</sub> (hereinafter referred to as "BST"), (Pb,Zr)TiO<sub>3</sub> (hereinafter referred to as "PZT"), or (Pb,La)(Zr,Ti)O<sub>3</sub> (hereinafter referred to as "PLZT"). The dielectric layer is a single layer or multi-layer with a thickness of 200~1000 Å. The thickness of a combination of the sacrificial layer and the dielectric layer may be substantially uniform as illustrated in Fig. 2b.